

**AMENDMENTS TO THE CLAIMS:**

*This listing of claims will replace all prior versions, and listings, of claims in the application:*

1. (Currently amended) A liquid crystal display device comprising:  
liquid crystal held between a pair of substrates and spacers for keeping a gap between the substrates of the pair provided between the substrates,  
wherein each of the spacers includes a first layer laminated over one of the substrates and a second layer disposed over the first layer to cross the first layer in a plan view; and  
wherein a first substrate of the pair of substrates is an active substrate and a second substrate of the pair of substrates is a counter substrate, and wherein the first and second layers included in each of the spacers are formed on the counter substrate over at least a part of a black matrix layer so that portions of the first and second layers, in at least a part of areas where the first and second layers do not overlap, are substantially coplanar.
2. (Original) A liquid crystal display device according to claim 1, wherein at least one of the layers constituting the spacers is a resin layer.
3. (Original) A liquid crystal display device according to claim 1, wherein a color filter layer is provided between the substrates of the pair, and at least one of the layers constituting the spacers is formed when forming the color filter layer.

4. (Currently amended) A liquid crystal display device comprising:  
liquid crystal held between a pair of substrates and spacers for keeping a gap between the  
substrates of the pair provided between the substrates;  
wherein each of the spacers includes a first layer laminated over one of the substrates and  
a second layer disposed over the first layer to cross the first layer in a plan view; and  
~~A liquid crystal display device according to claim 1,~~ wherein a transparent electrode layer  
is formed between the first layer and the second layer.

5. (Original) A liquid crystal display device according to claim 1, wherein both of the  
first layer and second layer are formed by exposure and development, and a length of one of  
portions extending off an overlap between the first layer and the second layer is set to be equal to  
or greater than the sum of exposure accuracies and development accuracies of the respective  
layers.

6. (Currently amended) A method of manufacturing a liquid crystal display device with  
spacers for keeping a gap provided between a pair of substrates and liquid crystal held between  
the substrates, wherein formation of the spacers includes the steps of:

providing a first layer laminated over one of the substrates; [[and]]  
providing a second layer disposed over the first layer to cross the first layer in a plan  
view; and  
wherein a first substrate of the pair of substrates is an active substrate and a second  
substrate of the pair of substrates is a counter substrate, and wherein the providing of the first and  
second layers included in at least one of the spacers comprising forming the first and second

layers on the counter substrate over at least a part of a black matrix layer so that portions of the first and second layers, in at least a part of areas where the first and second layers do not overlap, are substantially coplanar.

7. (Original) A method of manufacturing a liquid crystal display device according to claim 6, wherein at least one of the layers constituting the spacers is a resin layer.

8. (Original) A method of manufacturing a liquid crystal display device according to claim 6, wherein the formation of the spacers further includes the step of providing a color filter layer between the substrates of the pair, and at least one of the layers constituting the spacers is formed in the step of forming the color filter layer.

9. (Currently amended) A method of manufacturing a liquid crystal display device including spacers for keeping a gap provided between a pair of substrates and liquid crystal held between the substrates, the method comprising forming the spacers including the steps of:

providing a first layer laminated over one of the substrates;

providing a second layer disposed over the first layer to cross the first layer in a plan view; and

~~A method of manufacturing a liquid crystal display device according to claim 6, wherein~~  
the formation of the spacers further includes the step of forming a transparent electrode layer between the step of forming the first layer and the step of forming the second layer.

10. (Original) A method of manufacturing a liquid crystal display device according to claim 6, wherein both of the first layer and second layer are formed by exposure and development, and a length of one of portions extending off an overlap between the first layer and the second layer is set to be equal to or greater than the sum of exposure accuracies and development accuracies of the respective layers in forming the first and second layers.

11. (New) The liquid crystal display device of claim 1, wherein a transparent electrode is formed on each of the spacers and a portion where the transparent electrode is laminated on each of the spacers is in contact with a space between pixel electrodes on the active substrate.

12. (New) The method of claim 6, further comprising forming a transparent electrode on each of the spacers, and a portion where the transparent electrode is provided on each of the spacers is in contact with a space between pixel electrodes on the active substrate.

13. (New) A liquid crystal display device according to claim 4, wherein at least one of the layers included in the spacers is a resin layer.

14. (New) A liquid crystal display device according to claim 4, wherein a color filter layer is provided between the substrates of the pair, and at least one of the layers included in the spacers is formed when forming the color filter layer.

15. (New) A liquid crystal display device according to claim 4, wherein both of the first layer and second layer are formed by exposure and development, and a length of one of portions

extending off an overlap between the first layer and the second layer is set to be equal to or greater than the sum of exposure accuracies and development accuracies of the respective layers.

16. (New) The liquid crystal display device of claim 4, wherein a transparent electrode is formed on each of the spacers and a portion where the transparent electrode is laminated on each of the spacers is in contact with a space between pixel electrodes on the active substrate.

17. (New) A method of manufacturing a liquid crystal display device according to claim 9, wherein at least one of the layers included in the spacers is a resin layer.

18. (New) A method of manufacturing a liquid crystal display device according to claim 9, wherein the formation of the spacers further includes the step of providing a color filter layer between the substrates of the pair, and at least one of the layers included in the spacers is formed in the step of forming the color filter layer.

19. (New) A method of manufacturing a liquid crystal display device according to claim 9, wherein both of the first layer and second layer are formed by exposure and development, and a length of one of portions extending off an overlap between the first layer and the second layer is set to be equal to or greater than the sum of exposure accuracies and development accuracies of the respective layers in forming the first and second layers.

20. (New) The method of claim 9, further comprising forming a transparent electrode on each of the spacers, and a portion where the transparent electrode is provided on each of the spacers is in contact with a space between pixel electrodes on the active substrate.